
DIGEST

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Dixon

HB No. 302

Abstract: Authorizes tax collectors in Rapides Parish to accept quarterly payments of estimated ad valorem taxes and related statutory impositions subject to approval of the taxing authority levying the tax.

Present law provides the requirements and procedures for the payment and collection of ad valorem taxes and statutory impositions. Taxes assessed and statutory impositions must be paid on or before Dec. 31 of each year.

Proposed law provides that in Rapides Parish only, a collector shall have the discretionary authority to accept the payment of estimated ad valorem taxes and statutory impositions upon the approval of the taxing authority imposing the tax.

Proposed law requires the collector to reconcile any advance payments made pursuant to proposed law with the tax debtor's tax bill for that taxable year and to show such advance payments as a credit on the bill.

Proposed law provides that payments authorized pursuant to proposed law shall be made in the year in which the taxes are due, with the estimated amount being based on the tax debtor's tax notice of the preceding year. Monies collected pursuant to proposed law shall be treated the same as other tax proceeds for purposes of settlement with the taxing authority.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:2129.1)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Added requirement that the collector reconcile any advance payments made pursuant to proposed law with the tax debtor's tax bill and to show such advance payments as a credit on the bill.